

**RESPONSIBILITY ACCOUNTING EFFECTIVENESS AND GOAL ACHIEVEMENT: EMPIRICAL EVIDENCE
FROM FOOD PROCESSING AND BEVERAGE BUSINESS IN THAILAND**

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ABSTRACT

The objective of this study is to examine five components of responsibility accounting effectiveness and goal achievement. The key research question is how responsibility accounting effectiveness has an influence on goal achievement. A questionnaire is used as an instrument for data collection and the accounting director or manager of each firm is the key informant. Regression analysis is employed as test of all hypotheses. Data are collected from the sample of 483 food processing and beverage businesses in Thailand. The overall results indicated partially significant positive effects on the relationships among responsibility accounting effectiveness, information advantage, organizational productivity, business excellence, employee involvement, goal achievement, best managerial accounting practice, accounting system quality, decentralization orientation, technological usefulness, and environmental heterogeneity. Accounting learning experience definitely moderates the best managerial accounting practice, accounting system quality, decentralization orientation, technological usefulness, and environmental heterogeneity on responsibility accounting effectiveness. Hence, theoretical and managerial contributions are provided and limitations of the study and suggestions for further research are presented accordingly.

Keywords: *Responsibility Accounting Effectiveness, Cost Classification Accuracy, Revenue Recognition Appropriateness, Operational Control Efficiency, Performance Evaluation Fairness, Practice Standard Increase, Information Advantage, Organizational Productivity, Business Excellence, Employee Involvement, Goal Achievement, Best Managerial Accounting Practice, Accounting System Quality, Decentralization Orientation, Technological Usefulness, Environmental Heterogeneity, Accounting Learning Experience*